

INTISARI

Indonesia merupakan salah satu negara yang menerapkan sistem Otonomi Daerah, sehingga dalam pelaksanaan APBDes dikelola masing – masing oleh daerah. Mulai tahun 2015 desa mendapatkan kucuran dana sebesar 10% dari Anggaran Pendapatan dan Belanja Negara (APBN). Hal tersebut menyebabkan melambungnya jumlah dana desa, sehingga risiko yang ditimbulkan semakin tinggi pula. Perlu adanya pengawasan pada pelaksanaan APBDes dengan mengukur penerapan asas akuntabilitas dan transparansi pada pengelolaan keuangan desa. Penelitian ini dilakukan dengan metode deskriptif kualitatif dengan menganalisis penerapan asas – asas dalam pelaksanaan APBDes yang sesuai dengan Permendagri Nomor 20 Tahun 2018. Hasil penelitian menunjukkan adanya penerapan asas akuntabilitas dan transparansi yang memadai secara keseluruhan, namun ada tahap penatausahaan kedua asas tersebut belum memadai.

Kata Kunci : Akuntabilitas, APBDes, Desa Margomulyo, Transparansi.

ABSTRACT

Indonesia is one of countries implementing a regional autonomy system, so that in the implementation of the village income and expenditure budget is managed by region. Starting in 2015, villages have received funding of 10% of the state budget. This caused an increase in the amount of village income and expenditure budget, so that the risk was even higher. This certainly causes a soaring amount of village funds, so it is necessary to increase supervision on the implementation of the village income and expenditure budget. There is a need for supervision in the implementation of village income and expenditure by measuring the application of the principles of accountability and transparency in village financial management. The research was conducted using a qualitative descriptive method by analyzing the application of the principles to implementing the village income and expenditure in accordance with Permendagri Nomor 20 Tahun 2018. The results showed that there was an adequate application of accountability and transparency principles as a whole, however there was an inadequate administration stage for the two principles..

Key word : Accountability, Desa Margomulyo , Participatory, Transparency, Village income and expenditure budget.